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A planning system should integrate academic, financial and physical planning.

Developing an educational planning system

By Sidney E. Brown

This article delineates the more relevant features that should be considered when developing an adequate planning system for public education. It spells out data requirements and demonstrates how they fit into the described planning system. The final section is a statement of conclusions with respect to current approaches generally adopted versus those developed in this paper.

A Planning Structure

The basic characteristics of a good planning system are: (1) the integration of all forms of planning into one planning process, (2) the integration of the budget process into the planning process, (3) planning and budgeting for more than one budget period, (4) planning and budgeting within a framework of objective (goal) accomplishment, and (5) planning and budgeting based on continuous updating over time (Gulko, 1970).

In school districts, the planning system should integrate academic, financial, and physical planning. The specified level for which the system is built should be large enough so that the executive responsible for the unit spends the majority of his time in planning and evaluating rather than in making operating decisions. A system developed for a school district should include a management information system which serves as the basis of

both achieving efficiency at the school and department levels and evaluating the degree of their efficiency by the executive (Sutterfield, 1971).

A program structure based upon the objectives to be accomplished is of vital importance. The objectives and, thus, the program structure should group activities in terms of outputs which benefit society as defined by the local community. It is the program structure which provides the superintendent and school board with a benefit-to-society orientation. Benefits, however, cannot be considered totally independent of costs; it is necessary to obtain some measure of costs by program. The school administrator also must consider the resource supply as well as the output demand. He should be as concerned with the school distribution capability to achieve the subprogram objective as he is with the desirability of the objective. In the case of programs, on the other hand, the priority listing is more a question of long-range desirability than feasibility. The desirability versus feasibility concepts meet in the process of summing up the subprograms. Thus, programs serve as a basis for stating school district priorities as a guide to all decision makers in the school district.

Allocations to any given administrator (principals and department heads in the case of instructional programs) are contingent upon the unit's contribution to subprograms. The allocation to administrators is a decision which is cooperatively worked out between the executive and the administrative levels of management after plans for the subprograms have been determined. Allocations to the educational unit (school or department) are to be supported by information from the management information system and reconciled to the subprogram budget.

It is important to note that this is the point where the executive level is most closely associated with operating decision making. The executive level is the planning level providing priorities as guidelines and direction through subprogram budgeting. The executive level is involved with operations only in cooperation with the administrative level and then only to the extent of responsibility budgeting.

To reiterate, this is a planning system which requires evaluation of operations in terms of efficiency and effectiveness and is not a system for making operating decisions. A planning decision system provides the basis for placing priorities on objectives, A, B, C, and so on, and helps the executive ask the right questions of those responsible for the operations to insure efficiency and effective performance of activities. An operating decision system would provide an administrator with a basis for determining whether method X is a better method than Y in accomplishing a specific objective. The schema on page 15 illustrates the concept of a planning decision system united with a program structure by level.

The decision-making process described above is an essential component of a program planning system. Many variations are possible from the process presented. In order to design the system one must first develop a decision-making process. Data requirements are entirely dependent upon the decision process part of the system.

Data Requirements

Knowledge about the relative values to society of the various programs and information about costs of achieving the desired levels of outputs are necessary. The relevant cost data need not be derived from, but may be

supported by, cost data developed from the books of the school district (Barton, 1971).

The data must provide (1) a basis for determining the reasonable and logical differences in costs between subprograms, and (2) a basis for evaluating the school district's efficiency in achieving the subprogram objectives. The latter evaluation is facilitated by providing data which give the executive guides for asking the right questions of those responsible for the administration of activities. To determine cost differences in subprograms, it is necessary to focus upon the component parts of the subprogram, the program elements. A program element is the smallest possible grouping of activities or a single activity undertaken to achieve a stated objective. In academic programs a single course appears to fit this definition and is here considered a program element; thus, a cost per course is required.

Converting course costs into per student terms further allows costs to be attributed to subprograms and their outputs. An analogy can be made to the cost of goods in process in business. Goods in process become final products and are then outputs. The businessman is aware of the cost of the goods in process at each stage from raw material to final product. Yet, even defective or rejected goods in process (such as dropouts, failures, and transfers in education) which do not become final products are fully costed. Similarly, a cost per student allows accounting for cost at each stage of the educational process.

Therefore, it is proposed that teaching, departmental administration, material supplies, equipment, space, and school administration are costs to be allocated on a per course basis. These objects of expenditures are the causes of differences in course costs and, thus, in program costs. Other categories of expenditures and cost

may be necessary, but should be allocated to courses and programs only if they are course or program specific. Therefore, the cost of the school library should not be allocated on a per course or per student basis because this cost is assumed equal for all courses and students and does not result in significant differences in program costs.

Along with the measurement of benefits, this cost data becomes the basis for considering program priorities and subprogram budgets for future years. It does not give actual program budgets but provides a basis for decisions about program budgets. The same data employed for executive planning of program priorities and subprogram budgets is also important for the measurement of management efficiency. The data described above is summed not only by program or subprograms but also by responsibility center. Course costs per student of all courses to be offered by the department represent total costs of the instruction function of an academic department.

Such desired future costs data can be compared with actual departmental costs on a quarterly or yearly basis. An analysis of the difference between desired cost and actual cost by department provides a framework for considering future resource allocations to departments and for considering the efficiency of the department administration. Cost differences by responsibility center are measures of efficiency. Analysis of cost differences should point to the need for changing the faculty makeup, the equipment needs, and other areas of the department to the department head, the responsibility center manager.

As efficiency measures of the responsibility center, the analysis of differences between desired costs and actual costs may indicate a need for changes in administrators if actions to eliminate future differences can-

PLANNING DECISION SYSTEM		
Level	Type Decision	Program Structure Level
Executive	Policy	
	(a) Program priorities as guidelines (b) Subprogram allocations	Program Subprogram
Administrative	Operating	
	(a) Staffing (b) Promotions (c) Salaries (d) Courses offered	Subprogram Program elements
Joint: Executive and administrative	Budget Allocations to responsibility centers	Subprogram

not be demonstrated. No one can eliminate all of the differences because the responsibility center administrator does not have full control over all of the variables causing the differences.

Conclusions

Many proposed data support systems in school districts have not been based upon careful delineation of the decision-making process. They are generally based upon significantly new and complex data systems. These data systems are an inadequate basis for decision making. As the objectives that the data system is to accomplish frequently are not fully explored, they are also frequently inadequate for broad planning decisions and evaluation of administrative efficiency. Finally, many current program planning systems and their data subsystems do not emphasize the key role that academic planning must play in school districts.

This proposal provides a significant planning system with low data gathering costs. It should serve both the operating decisions and policy decision levels of the

school district and also help each administrator make the proper inquiries concerning his own operation. The executive level, now with sufficient information, should have new incentive to plan policies and to measure the administrative ability of the operating administrators. In short, the executive would not attempt to make operating decisions, a practice which ties the hands of administrators who are responsible for the efficiency of organizing, administering, and operating (managing) the activities of the school district.

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